UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,	
Plaintiff,	
v.	Case No. 05-11576-DPW
PARTNERS HEALTHCARE SYSTEM, INC.,	
Defendant.	/

UNITED STATES' NOTICE OF SUPPLEMENTAL AUTHORITY

Comes now the United States and notifies this Court of the following supplemental authority that bears on the issues in this case:

<u>U.S. v. Memorial Sloan-Kettering Cancer Center</u>, dkt. no. 06-26, decided
 February 23, 2007.

The issues in this case are identical to those in Memorial Sloan-Kettering. A copy of the order

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granting the United States' summary judgment motion is attached to this Notice for the Court's convenience.

> MICHAEL J. SULLIVAN United States Attorney

BARBARA HEALY SMITH Assistant United States Attorney

/s/ stephen t. lyons STEPHEN T. LYONS Senior Trial Attorney Tax Division, CTS Northern Region Department of Justice P.O. Box 55 Ben Franklin Station Washington, D.C. 20044 (202) 307-6546 e-mail: stephen.t.lyons@usdoj.gov

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing UNITED STATES' NOTICE OF SUPPLEMENTAL AUTHORITY has this 26th day of February, 2007, been electronically filed with the Clerk of the District Court using its CM/ECF system.

/s/ stephen t. lyons

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA

Plaintiff,

-against-

MEMORIAL SLOAN-KETTERING CANCER CENTER.,

Defendant.

ALVIN K. HELLERSTEIN, U.S.D.J.:

USDC SDNY
DOCUMENT
ELECTRONICALLY FILED
DOC #:
DATE FILED: 2/23/07

SUMMARY ORDER

06 Civ. 26 (AKH)

The parties appeared before me on February 22, 2007 for oral argument on Plaintiff's motion for summary judgment pursuant to Rule 56, Fed. R. Civ. P. For the reasons stated on the record, the motion is **GRANTED**.

The clerk shall enter judgment for the Plaintiff and mark the case as closed.

SO ORDERED.

Dated:

February 25, 2007 New York, New York

ALVIN K. HELLERSTEIN
United States District Judge